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Laws

Act

1967

The Finance Act, 1967

Tanzania, United Republic

Ministry of Finance and Planning

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THE UNITED REPUBLIC OF TANZANIA



No. 22 OF 1967

I ASSENT,

Julius K. Nyerere
President

9TH AUGUST, 1967

An Act to impose and after certain Taxes and Duties and to amend certain enactments relating to Taxes and Duties and the management of the Public Revenues and connected purposes

[11TH AUGUST, 1967]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Finance Act, 1967.

Short title

PART I

EXCISE DUTIES

2. This Part shall be read as one with the Excise Tariff Ordinance and shall be deemed to have come into operation on the fifteenth day of June, 1967.

Construction and commencement
Cap. 332
Additions to Schedule of excisable goods

3. The First Schedule to the Excise tariff Ordinance is amended as follows: -

(a) by substituting for the entry in the column headed Rates of Excise Duty opposite to item 1 (which relates to beer) the following new entry: -

"Per 36 standard gallons of worts ... Shs. 342/-";

(b) by adding immediately below item 10, the following new items: -

"ITEM No.

GOODS

RATES OF EXCISE
DUTY

It. Fabrics, woven, of which the length or breadth exceeds 24 inches, including fabrics made by further manufacturing process from imported. woven fabrics but not including sacking, matting or blanket fabrics

Per square yard Cents 25.

- 12.-(a) Paints, varnishes, lacquers and enamels but not including cosmetic preparations Per imperial gallon shillings 4.
 (b) Distemper Per hundredweight shillings 9/60",
 and excise duties are hereby imposed or varied, as the case may be,
 in accordance with the foregoing provisions of this section.

PART II

CUSTOMS DUTIES

Construction
and
commence-
ment
Cap. 346
Increases in
customs
duties and
amendments
to the tariff

4. This Part shall be read as one with the Customs Tariff Ordinance and shall be deemed to have come into operation on the fifteenth day of June, 1967.

5. The First Schedule to the Customs Tariff Ordinance is amended as follows: -

- (a) by substituting for the entries in the column headed Import Duty opposite to the following items the following respective new entries: -
- (i) item 13 (c) (which relates to prepared cereals including preparations known as breakfast foods): "*Ad valorem* 50 per cent";
 - (ii) item 14 (which relates to ghee being clarified butter, margarine, vegetable fats and compounds and mixtures thereof): "Per lb. cents 60 (or 50 per cent *ad valorem* whichever is the greater)";
 - (iii) item 15A (a) (b) (c) (d) (e) and (f): (which relates to jams, pickles, preserved fruits, confectionery, spice, and herbs, nuts and nut preparations not elsewhere specified): "*Ad valorem* 50 per cent";
 - (iv) item 16 (which relates to macaroni and other similar preparations): "*Ad valorem* 50 per cent";
 - (v) item 25A (which relates to tomato puree): "*Ad valorem* 50 per cent";
 - (vi) item 28 (a) (which relates to perfumed spirits): "Per imperial gallon, Shs. 200/- (or 100 per cent *ad valorem* whichever is the greater)";
 - (vii) item 30 (a) (i) (which relates to still wines imported in bottles): "Per imperial gallon Shs. 20/- (or $\frac{662}{3}$ per cent *ad valorem* whichever is the greater)";
 - (viii) item 30 (a) (ii) (which relates to still wines imported in casks or other containers of five gallons or over): "Per imperial gallon Shs. 16/- (or $\frac{662}{3}$ per cent *ad valorem* whichever is the greater)";
 - (ix) item 40 (a) (i) (which relates to cotton, grey and unbleached): "Per square yard Shs. $\frac{1}{25}$ (or 40 per cent *ad valorem* whichever is the greater),,;
 - (x) item 40 (a) (ii) (which relates to woven cotton fabrics other than grey and unbleached cotton): "Per square yard Shs. $\frac{1}{50}$ (or 40 per cent *ad valorem* whichever is the greater)";

- (xi) item 40 (a) (iii) (which relates to woven fabrics consisting of man-made fibres): "Per square yard Shs. 1/50 (or 40 per cent *ad valorem* whichever is the greater)";
- (xii) item 59 (which relates to ball and roller bearings): "*Ad valorem* 30 per cent";
- (xiii) item 140A (a) (which relates to cameras and accessories): "*Ad valorem* 30 per cent";
- (xiv) item 140A (b) (which relates to unexposed photographic films and plates): "*Ad valorem* 30 per cent";
- (b) by inserting in item 13 the following new paragraph:-
- | | | |
|------------------------------|-----------------------------------|----------------|
| "ARTICLE | IMPORT DUTY | SUSPENDED DUTY |
| (d) Food preparations n.e.s. | ... <i>Ad valorem</i> 50 per cent | "; |
- (c) by inserting in item 40 the following new paragraph:-
- | | | |
|--|-----------------------------------|----------------|
| "ARTICLE | IMPORT DUTY | SUSPENDED DUTY |
| (e) Lace, tulle and net fabrics n.e.s. | ... <i>Ad valorem</i> 40 per cent | "; |
- (d) by deleting paragraph (c) of item 61 and substituting the following new paragraph: -
- | | | |
|--|------------------------------------|----------------|
| "ARTICLE | IMPORT DUTY | SUSPENDED DUTY |
| (c) Passenger-carrying motor cars, n.e.s. including motor vehicles commonly known as estate cars, station wagons, motor caravans, mini buses and similar dual purpose or general purpose vehicles- | | |
| (i) of an engine capacity not exceeding 1200 cubic centimetres | ... <i>Ad valorem</i> 30 per cent. | |
| (ii) of an engine capacity exceeding 1200 cubic centimetres but not exceeding 1800 cubic centimetres | ... <i>Ad valorem</i> 40 per cent. | |
| (iii) of an engine capacity exceeding 1800 cubic centimetres but not exceeding 2259 cubic centimetres | ... <i>Ad valorem</i> 50 per cent | |
| (iv) of an engine capacity exceeding 2250 cubic centimetres | ... <i>Ad valorem</i> 70 per cent | |
| (v) parts of such vehicle imported for local assembly into complete vehicle by a vehicle manufacture approved by the minister for the purpose of this sub-item | ... <i>Ad valorem</i> 15 per cent | "; |
- (e) by re-letter paragraph (e) of item 137 as paragraph (f) and by inserting in that item the following new paragraph (e):-

- | "ARTICLE | IMPORT DUTY | SUSPENDED DUTY |
|--|-------------|----------------|
| (e) Wrapping paper unprinted ... <i>Ad valorem</i> 15 per cent | | " |
- (f) by adding immediately below item 156 the following new item: -

- | "ITEM No. | ARTICLE | IMPORT DUTY | SUSPENDED DUTY |
|-----------|---|--|----------------|
| 156A.- | (a) Portable lighters, complete or incomplete (including bodies), being portable mechanical, chemical, electrical or similar contrivances intended to provide a means of ignition whether by sparks, flame or otherwise | Each Shs. 2/- (or <i>ad valorem</i> 45 per cent whichever is the greater); | |
| | (b) Parts of portable lighters not specified above, gas refills and accessories for portable lighters, including flints, wicks and batteries specially designed for use with portable lighters, when imported separately | <i>Ad valorem</i> 45 per cent | |
| | (c) Other lighters and parts thereof | <i>Ad valorem</i> 30 per cent | " |
- (g) by deleting the words "by, or for the use of," where they appear in paragraphs (c) and (j) of item 160 and substituting therefor the words "for the use of";
- (h) by deleting item 165 and substituting therefor the following new item: -

- | "ITEM No. | ARTICLE | IMPORT DUTY | SUSPEND DUTY |
|-----------|---|-------------|--------------|
| 165 | Packing materials- | | |
| | (a) Paper and fluting material imported for the manufacture of corrugated cardboard ... Free. | | 15 per cent. |
| | (b) Bags, boxes, cartons, containers, packets, discs and labels, of paper or cardboard, of single or multiple layers, whether proofed or not, imported in a finished or partly finished condition- | | |
| | (i) Waxed-ply lined bags designed for the packing of locally produced dried whole milk powder and printed with the names of the local products and the producer thereof; empty seed packets ... Free. | | |

"ITEM No.	ARTICLE	IMPORT DUTY	SUSPENDED DUTY
	(ii) Other multi-ply bags	... <i>Ad valorem</i> 17½ per cent.	
	(iii) Of a type not otherwise provided for specified by the Minister by notice in the <i>Gazette</i>	... <i>Ad valorem</i> 15 per cent.	
	(iv) Other	... Free.	
	(c) Crown corks	... <i>Ad valorem</i> 30 per cent.	
	(d) Empty metal drums and tins, parts thereof and fittings therefor, metal foil, n.e.s.	... Free.	
	(e) Bags, layflat tubing, and sheeting printed and unprinted, of polythene	... <i>Ad valorem</i> 30 per cent.	
	(f) Other, n.e.s.	... Free	"

and customs duties are hereby imposed or varied, as the case may be, in accordance with this section.

PART III

INCOME TAX

6.-(1) The First Schedule to the Income Tax (Allowances, Reliefs and Rates) Act, 1965 is amended as follows: —

- (a) in paragraph 1 of the column headed "Amount of Personal Allowance", by deleting "£600" and substituting therefor "£480"
- (b) in paragraph 3 of the column headed "Amount of Personal Allowance" by deleting "£96" and substituting "£120".

(2) Subsection (1) shall apply to assessments, and with respect to tax, for the year of income 1968 and to each subsequent year of income.

(3) The Third Schedule to the Income Tax (Allowances, Reliefs and Rates) Act, 1965 is amended as follows: -

- (a) in sub-paragraph (b) of paragraph 1 by deleting the words "and on every pound over £10,000 at Shs. 12 in the pound." and substituting the following: -

"on the next £5000 at Shs. 12 in the pound and on every pound over £15,060 at Shs. 13 in the pound.";

- (b) in paragraph 3 by deleting the words "11 seven shillings and fifty cents" and substituting the words "eight shillings"

(4) Subsection (3) shall apply to assessments, and with respect to tax, for the year of income 1966 and to each subsequent year of income.

Amendment
of Income
Tax
(Allowances
Reliefs and
Rates) Acts
1965, Acts
1966 No. 15

PART IV

MISCELLANEOUS

Schedule to
Act 34 of
1964 amended

7. The Schedule to the Private Motor Vehicles Registration Tax Act, 1964 is amended by deleting paragraph 2 and substituting therefor the following new paragraph:-

"2. In the case of a new vehicle, the registration tax shall be:-

- (a) if the maximum cylinder capacity of the vehicle does not exceed 1200 cc. a sum equal to ten per cent of the value of the vehicle;
- (b) if the maximum cylinder capacity of the vehicle exceeds 1200 cc. but, does not exceed 1800 cc. a sum equal to fifteen per cent of the value of the vehicle;
- (c) if the maximum cylinder capacity of the vehicle exceeds 1800 cc. but does not exceed 2250 cc. a sum equal to twenty per cent of the value of the vehicle;
- (d) if the maximum cylinder capacity of the vehicle, exceeds 2250 cc. a sum equal to twenty-five per cent of the value of the vehicle."

Section 3 of
Cap. 531
amended

8. Section 3 of the Used Motor Vehicles Registration Tax Act, 1963 is amended by deleting paragraph (b) of subsection (1) and substituting therefor the following: —

"(b) in the case of every other motor vehicle-

- (i) of a maximum cylinder capacity not exceeding 1200 cc. ... of Shs. 300/-;
- (ii) of a maximum cylinder capacity exceeding 1200 cc. but not exceeding 1800 cc. ... of Shs. 600/-;
- (iii) of a maximum cylinder capacity exceeding 1800 cc. but not exceeding 2250 cc. ... of Shs. 1,000/-;
- (iv) of a maximum cylinder capacity exceeding 2250 cc. ... of Shs. 1,500/-";

"Provided that-

- (a) if the motor vehicle was first registered more than two but not less than three years before the tax is charged, the registration tax shall be reduced by 40 per cent; and
- (b) if the motor vehicle was first registered more than three but less than four years before the tax is charged, the registration tax shall be reduced by 50 per cent; and

- (c) if the motor vehicle was first registered more than four but less than five years before the tax is charged, the registration tax shall be reduced by 60 per cent; and
- (d) if the motor vehicle was first registered more than five but less than six years before the tax is charged, the registration tax shall be reduced by 70 per cent; and
- (e) if the motor vehicle was first registered more than six years before the tax is charged, the registration tax shall be reduced by 90 per cent."

9. The Beer Consumption Tax Act is amended by adding after section 6 the following new section: -

"Power of exemption from liability to tax

6A.-(1) The Minister may by order published in the *Gazette* remit in whole or in part any tax payable by any person on any beer imported into or manufactured in Tanganyika if he is satisfied that it is in the public interest to do so.

(2) Any such remission may apply either to specific instances or generally in respect of specified persons or persons of a specified class.

(3) Any order made under this section shall be laid before the National Assembly."

New section
6A added to
Act No. 35
of 1964

10.-(1) This Part shall be deemed to have come into operation on the 15th June, 1967.

(2) Notwithstanding the provisions of subsection (1), subsection (3) shall be deemed to have come into operation on the 1st July, 1967.

(3) The Aviation Spirit Service Tax Act, 1966 is hereby repealed.

Commence-
ment of
Part IV and
Repeal of
Act No. 42
of 1966

Passed in the National Assembly on the nineteenth day of July, 1967.


.....
Clerk of the National Assembly